IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: Oshłack et al. Confirmation No.: 7637

Serial No.: 10/554,157 Art Unit: 1615

Filed: September 13, 2006 Examiner: Sheikh, Humera N.

For: Tamper Resistant Dosage Form Attorney Docket No.: 901-001-029

Comprising Co-Extruded, Sequestered Adverse Agent Particles and Process of Making

Same

RESPONSE TO NON-FINAL OFFICE ACTION WITH AMENDMENT

MAIL STOP AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the non-final Office Action mailed October 13, 2010, please enter the following amendments into the file and consider the remarks below.

Submitted herewith is a Petition for Extension of Time Under 37 C.F.R. § 1.136(a) to extend the time for response for two (2) months from January 13, 2011 to Monday, March 14, 2011.

The Listing of the Claims begin on page 2.

Remarks begin on page 12.